

## JOB DESCRIPTIONS

### **Real Property Field Appraiser: PUBLIC SERVICE & PERMISSIVE EXEMPT**

Works for the Convenience of the Assessor.

#### General Description of Mass Field Appraiser:

Real estate mass field appraisers are paraprofessional specialists in estimating the value of real property. They prepare a written description of the property, and a depreciation spreadsheet of the NBHD, determine the property's Quality & Condition, and make an estimate of its value adjusted to sales.

(**Real property** consists of land, buildings, and natural resources such as water, oil, or minerals.

**Estimates of value**, known as **appraisals**, are made when property is bought, sold, assessed, or taxed.

An improved property is **assessed** when quality, condition, effective age (eg. remodel), are set and adjusted to a cost table, e.g, Marshall & Swift Cost Tables, less depreciation.

A **mass appraisal** includes adjusting mass currently assessed values to neighborhood sales by way of the neighborhood location factor, or Economic Depreciation percentage. Or, by a full and complete **depreciation and effective age study** with complete neighborhood adjustment that has the economic depreciation built into it.)

#### Duties:

Works for the convenience of the Assessor.

Be prepared to submit a list of Tax Exempt Properties and their Assessed (or Insurable) values by December 1 of each year to the B O E. (based upon LB 476 and its intent in the 2015 Legislature)

Complete property record cards to describe the property and the neighborhood in which it is located; note any information relevant to an estimate of value including quality and condition and effective age (e.g., remodel) take pictures.

Verify legal descriptions of the property with deeds from the Register of Deeds Office and compare the measurements with the legal description.

Measure and then draw building diagrams. Note conditions and special features of buildings, detached garages, other buildings, driveways and parking lots.

Analyze and evaluate each property to establish quality and condition using established assessor office guidelines and effective age (affected by remodel).

Based on legal description, use appropriate residential, commercial, or acreage nbhd lot models to assess value of land.

If “**Highest & Best Use**” is commercial, perform a commercial review on the property including nbhd Occupancy Codes et al.

If “**Highest & Best Use**” is residential, perform a residential review on the property including nbhd economic depreciation, quality & condition, eff age, etc

If “**Highest & Best Use**” is agricultural, use nbhd value by LVG (LCG) codes to determine land value; if acreage, use nbhd farm site and home site and nbhd lot model for land valuation.

From Sales of Exempt properties or properties to exempt status, measure and collect the physical characteristics of all construction and building additions; Review all additions, remodels by March 19.

Do not “read over” exempt values so determined. Value is for the Parcel Card, not the computer.

Check real property parcel cards to verify information on the card matches the Information in MIPS software program; Print and insert new inserts into cards as needed.

According to the 3 & 6- year plan submitted to the state, perform a neighborhood review involving an on-site physical inspection of each property with new pictures taken; this includes exterior and interior inspection when possible.

When helping with Protests, do a physical inspection both exterior and interior of each property that is protested, June 1 through June 30, to verify all data is correct; Analyze recent sales collected by the NBHD Field Appraiser to determine that the assessed value for each property is correct as listed and valued in that neighborhood.

Perform a sales analysis and verification of new sales as needed.

Aid in yearly sales analysis by neighborhood sales and recalculating either lot values for neighborhood land values, Home Site or Farm Site, or recalculating Economic depreciation, or both as needed, adjusted to NBHD sales depending on Ag Land or Acreage.

And any additional duties that may be required by the Assessor

# Field Appraisers

## PROPERTY ASSESSMENT & TAXATION CALENDAR

Nebraska Department of Revenue, Property Assessment Division

- Jan 01 Assessment of Real Property ([Discovery, List, Value](#)) 77-1301
- Jan 01 Assessment of Personal Property ([Discovery, List, Value](#)) 77-1201
- Jan 01 **R R & Pub Serv req'd Report Non-Operating Property to Assessor.**  
[77-606 & 77-801 & Calendar for Railroads & Public Service Entities.](#)
- Jan 01 **Effective Date for Filing:** Homestead Exemption Claimants MUST be (a) Owner of Record and (b) Occupy the homestead. (c) MUST be 65 or older.(d) Effective Date of Disability and Filing Status. 77-3502 77-3505
- Jan 01 Tax Commissioner certifies to Dir Admin Serv **reimbursement** for tax revenue lost for locally assessed **Personal Property Exemption** allowed by Per Prop Tax Relief Act (beginning January 2017) **LB 259** 77-1239
- Jan 15 **Mobile Home Court Owner et al files Report w Assessor** 77-3706
- Jan 15 PTA sets **tax rate** for **air carriers** and **car line companies**  
[77-684; 77-1249 & Calendar for Air Carriers & Car Line Companies.](#)
- Jan 30 Tax Comm certifies to Dir Admin Serv **reimbursement** for tax revenue lost for **Centrally Assessed Co** allowed by Per Prop Tax Relief Act (beginning 2017) **LB 259** 77-1239
- Jan 31 **Gov'l Subdivisions** provide Assr Off w **COPIES OF LEASES** or descriptions of Leased property. 77-202.11
- Jan 31 Deadline for county **B.O.E.** to **petition** the **T. E. R. C.** for use of a **different approach** to **value rent-restricted housing projects.** (**LB 356**) 77-1333
- Feb 01 Assessor **makes recommendations** on permissive exemption applications **Form 451.**  
Notice must be published in the paper, ten days prior to consideration of applications by the B O E that **a list** of organizations seeking permissive exemptions, legal descriptions, and Assessor recommendations **is available in the Assessor's Office.** 77-202.01
- Statements of Reaffirmation **Form 451A** do not need to be approved by the BOE only by Assessor. 77-202.01
- Feb 01 Assr issues **notice of approval / denial** Beginning Farmer Exemption **Form 1027**  
77-5209.02
- Feb 01 **Aircraft Information Report** filed with Assessor by owner, lessee, manager of aircraft Hanger or land where aircraft is parked. 77-1250.02

- Feb 01 Last day Tax Comm provide counties w [Printed Claim Forms and Address Lists](#) of prior year applicants. 77-3510
- Feb 01 [First day for claimants to file](#) NE Homestead Exemption App or Certification of Status. May fall on Feb 2 or 3 if Feb 1 is on Sat or Sun. 77-3512, 77-3513, 77-3514
- Feb 01 **(LB 697) 2014** **TREASURER** forwards electronic copy of [delinquent list of real property subject to Sale](#) to the PTA for purposes of compiling a state wide list available on the Department of Revenue web site.
- Feb 28 Seeking Separate Taxation of [IOLL & LAND](#) File [Form 402](#) Improvements on Leased Land Assessment Application with Assr. 77-1376
- Mar 01 [Certify](#) to PTA whether or not Ag & Hort Land are influenced by prices outside of the typical ag-hort land market. **REG 17-003.03**
- If **Special Valuation** is used, [must file specific information](#) w PTA. **REG 11-005.04**
- Mar 01 [Improvements owner](#) on **LEASED PUBLIC LAND** may file [Form 402P](#) Improvements on Leased Public Land Assessment Application 77-1374
- Mar 01 ASSR notifies governmental subdivisions [of intent to tax](#) property [not used for public purpose and not paying an in lieu tax](#). 77-202.12
- Mar 01 [Certify](#) to PTA whether or not [Ag & Hort Land](#) are [influenced](#) by [prices](#) outside of the typical ag-hort land market. **REG 17-003.03**
- If **Special Valuation** is used, [must file specific information](#) w PTA. **REG 11-005.04**
- Mar 01 PTA [submits](#) report of [active TIF](#) to the legislature see **Research Reports** on web site. 18-2117.01
- Mar 16 Assessor Deadline [for written request](#) for [Extension of Time](#) from PTA to file the County Abstract of Assessment for Real Property ([Form 45](#)) and the AVU **Directive 15-2 & 77-1514**
- Mar 19 Must [inspect-review](#) portion of real property parcels in county so that all real property parcels are inspected-reviewed [no less than every 6 years](#). March 19, 2014 completes first 6-Year cycle 77-1311.03 (Mar 19, 2014 completed 1<sup>st</sup> 6yr cycle)
- [Mar 19](#) **County Assessor** [Completes](#) the assessment of Real Property. 77-1301
- [Mar 19](#) Cty Assessor [Certifies](#) the [County Abstract of Assessment](#) for Real Property ([Form 45](#)) with the PTA (and the Assessed Value Update (AVU)) 77-1514
- Aft Mar 19 [Overvaluation or Undervaluation](#). After March 19 and before July 25 (Aug 10 when extension) report to B.O.E. any overvalued or undervalued property. 77-1315.01

- Anytime Duty to report to BOE all real property **omitted from the assessment roll** for the current or any former year except when such real property has changed ownership otherwise than by will, inheritance, or gift. 77-1317, 77-123, 77-124,
- Anytime Correct the tax rolls as provided in section 77-1613.02 for any real property **listed on the Assessment roll but omitted from the tax roll.** 77-1316.01
- Anytime BOE may meet at any time for **correction of clerical errors** defined in 77-128.; 77-1507  
(Clerical error means transposition of numbers, mathematical error, computer malfunction causing programming and printing errors, data entry error, items of real property other than land identified on the wrong parcel, incorrect ownership, or certification of an incorrect valuation to political subdivisions.) 77-128
- Mar 25** Assr **may submit written comments** to PTA that **become part of R & O**  
REG 17-003.04
- Apr 01 If homestead exemption notices mailed on or before Feb 01 did not contain all of The statutorily required information a **2<sup>nd</sup> notice must be sent** on/before April 01.  
77-3513, 77-3514
- Apr 01 Last day to send a **RE-APPLY reminder** to eligible previous year homestead Exemption applicants. 77-3513, 77-3514
- Apr 07 PTA provides **Reports & Opinions** on web site **re level of value and quality of assessment** to the TERC. (19 days fm Cty Abstract) 77-1514; 77-5027
- May 01 **First-1/2 Real & Personal Property Taxes** for Prior Year become delinquent 77-204
- May 01 Deadline File **Ne Personal Property Return & Schedule** w/o penalty. 77-1229
- May 01 Deadline w Agreement, File **Form 775P** &/or **Form 312P** Claim for P P Exemption & supporting schedules 77-4105 (2)(c) & 77-5725 (7)(c)
- May 01 Deadline **Physician's Certificate** for **LATE** Homestead Exemption filing **FORM 458L** In counties less than 100,000 population. 77-3512, 77-3513, 77-3514.01
- May 15** Last Day for **T.E.R.C.** to **adjust the valuation of a class/sub-class of real property.**  
77-5028
- May 30 Deadline **TREA & ASSR file FORM 458X** amended homestead exemption summary Certificate **for tax loss previous year** (NOTE: 458X may be filed reflecting changes based on income ANYTIME up to 3 years after the exemption year.)  
77-3523 and 77-3517
- May 30 Deadline for the **TREA & ASSR file** an Amended Personal Property Tax Loss Summary Certification (**beginning 2017**) (LB 259) 77-1239
- May 31 School system or County Official may **request corrections** to school adjusted valuation due to **tax list corrections of the prior assessment year.** 79-1016

Jun 01 Assr **publishes a notice in the newspaper CERTIFYING** the (a) assessment roll is Complete, (b) notices of valuation changes have been mailed, and (c) stating the final date for filing protests with the B O E **77-1315**

Jun 01 Assr sends **notice of value change** to owner of record as of May 20 of any property that had an increase or decrease in value **77-1315**

Jun 01 **Freeholder** files petition with local board (Assessor, Treasurer & Clerk) to have school districts changed which is contiguous to that land. **79-458(1)**

Jun 1–Jul 25 **B O E** holds hearings to review property **valuation PROTESTS** **77-1502**

Jun 1–Jul 25 **B O E** decides action on current year real property assessments that are **OVERVALUED OR UNDERVALUED** and for **OMITTED** property that was properly reported to the Assr for Current year. **(AUG 10 FOR EXTENDED CTYS)** **77-1504**

**Jun 5** **If T.E.R.C. ordered changes, Assessor re-Certifies the Abstract with PTA** **77-5029**

Jun 6 Assr **mails assessment sales ratio stats** given by TERC to media & posts in office. **77-1315**

Jun 15 Assr prepares a **PLAN OF ASSESSMENT** report for the next 3 years. **77-1311.02**

Jun 30 **Deadline for filing** Homestead Exemption App or Certification Of Status, **Form 458** **77-3512**

Jun 30 Deadline. **Late Application** and **Written Request B O E for Waiver of Late Filing** for **permissive exemptions** **Forms 451 or 451A** **77-202.01**

Jun 30 Deadline. **SPECIAL VALUATION** application Ag-Hort use. **Form 456** **77-1345**

Jun 30 Deadline file **property valuation protest** with County Clerk (for BOE) **77-1502**

Jun 30 Deadline **P P Valuation Protest Returns** filed Jan 1 thru May 1 **77-1502**

Jun 30 Deadline. **SPECIAL VALUATION** application Ag-Hort use. **Form 456** **77-1345**

Jun 30 Last day to add P P value with a **10% Penalty** **77-1233.04**

Jul 01 Added P P is subject to **25% Penalty** from this date forward. **77-1233.04**

Jul 01 Deadline. For filing Permissive Exemption Application for property **NEWLY ACQUIRED Or CONVERTED TO AN EXEMPT USE** **77-202.03**

Jul 15 ASSR **approves-denies** **SPECIAL VALUATION** **before July 22** **77-1345.01**

Jul 15 **FREEHOLDER PETITION** hearing by **Assr-Trea-Clerk** “Board” **approve/deny** petition **filed on-or-before June 1.** **79-458(3)**

Jul 20 If **deadline extension granted by B O E**, **new Deadline** for filing Homestead Exemption App or Certification Of Status, **Form 458** **77-3512**

- Jul 20 County Assr **electronically certifies** the [County Personal Property Abstract](#) Report to the P.T.A. [\(beginning 2016\)](#) (LB 259) 77-1514
- Jul 22 Assr **[notifies](#)** applicants of **special valuation** of [approval or disapproval](#) 77-1345.01
- Jul 22 BOE sends notice of value change on Special Valued land if no notice previously Sent by Assr prior to June 1. 77-1345.01
- Jul 26 [BOE petition T.E.R.C. for an adjustment to the valuation of a class](#) /sub-class of property. (NOTE: If protest period extended, BOE waives right to petition.) 77-1504.01; 77-1502
- Jul 26-Aug 24 Taxpayer file [appeal](#) of BOE to [T.E.R.C.](#) 77-1510  
(NOTE: may file [appeal](#) to T.E.R.C. on/before [Sep 10](#) for [extended counties](#))
- Jul 31 Last day ASSR send [Notice of Rejection of Homestead Exemption Form 458R](#) 77-3516
- Jul 31 Assr [files 3-Year Plan Of Assessment](#) with the B O E 77-1311.02
- Jul 31 Last day for [Annexations](#) Pol Subs for taxable value in current year. 13-509  
(NOTE: Annexation by Pol Subs [on/after Aug 1](#) considered [next year taxable](#))
- Aug 01 Last day [FORWARD](#) approved Homestead Exemption Application or Certification of Status, [Form 458](#), with Disability Certifications, [Form 458B](#), or Veterans Affairs Letters, and [Form 458 Schedule I – Income Statements](#) to Tax Commissioner. 77-3517
- Aug 01 Assr [reviews ownership & use of all cemetery real property](#) and reports to BOE. 77-202.10
- Aug 01 Last Day Pol Sub submit request for **LEVY ALLOCATION** to BOE or CITY. 77-3443
- Aug 01 CITY or Community Redevelopment Authority ([CRA](#)) files [NOTICE to Divide Tax](#) For Comm Redevel Project ([TIF](#)) with the County Assr. 18-2147(3)
- [Aug 01](#) **PTA certifies to T.E.R.C. the ASSR implemented the equalization orders.** 77-5029
- Aug 01 Tax Commissioner **[certifies](#)** Exempt P P for Employment & Investment Growth Act [Form 775P](#) and Nebraska Advantage Act [Form 312P](#) ; notifies Taxpayer and County Assessor. 77-4105; 77-5725(c)
- Aug 02 Clerk [mails notice of B O E](#) decisions to protestors. (Aug 18 for extended ctys) 77-1502(4)
- Aug 10 Last Day T.E.R.C. [act on B O E petition](#).. 77-1504.01



- Aug 10 T.E.R.C. sets equalization rate for real property of Centrally Assessed Railroads and Public Service Entities. **77-5022**
- Aug 10 PTA **certifies** distributed taxable **value of Centrally Assessed Property** to Assessor. **77-5030**
- Aug 15 **Approved Freeholder Petition** filed on/before June 1 of current year become Effective. **79-458(3)**
- Aug 15 ASSR **approves/denies** Homestead Exemption based on **Ownership** or **Occupancy** From Jan 1 through Aug 15 **77-3502**
- Aug 15 Deadline for Homestead Exemption to file an **Application for Transfer Form 458T** **77-3509.01**
- Aug 20 **Certify** taxable **valuations & growth value to political subs.** **Certify** current values For each **TIF** project to City or Community Redevelopment Authority (CRA) and to Treasurer **13-509; 13-518; 18-2148**
- Aug 20** If T.E.R.C. orders changes for B O E petitions, ASSR **re-certifies ABSTRACT (Form 45)** to PTA **77-1504.01**
- Aug 24** Last day taxpayer **appeals B O E decision to T.E.R.C.** (on/before Sep 10 for extended counties. **77-1510**
- Aug 25 ASSR **certifies School District Taxable Value Report** to PTA. **79-1016**
- Aug 31 **Annual Inventory County Personal Property** in custody of Assessor **23-347**
- Sep 01 Second-1/2 Real & Personal Property Taxes for Prior Year become delinquent **77-204**
- Sep 01 After B O E value adjustments, Assr determines **AVERAGE RESIDENTIAL VALUE** For homestead exemption and **certifies** the **Homestead Exemption Certification of Average Assessed Value of Single-Family Residential Property Form 458V** to PTA **77-3506.02**
- Sep 01 **No LEVY allocation change** after this date except by agreement by LEVYING Authority and Political Subdivision. **77-3443**
- Sep 10 Where **B O E extended Protest Hearings**, Last day Protestor **appeal BOE decision** to T.E.R.C. **77-1510**
- Sep 15 B O E last day for decision on **Under or Over Valued Property** **77-1504**
- Sep 15 PTA **certifies** the amount of Real Property **TAX CREDIT** to State Treasurer and to each county. **77-4212**
- Sep 20** **BUDGETS** must be **Final and Filed** with the levying board and State Auditor. **13-508**



- Sep 30 ASSR may amend the School District Taxable Value Report for corrections or errors  
79-1016
- Sep 30** B O E publishes list of Permissive Exemptions and sends list and proof of publication to PTA  
77-202.03 (5)
- Oct 01** Rent-Restricted Housing Projects file INCOME & EXPENSE STATEMENTSs and any Other Info requested by Assr with both Assr & Tax Commissioner. (LB 356). 77-1333
- Oct 09 Last Day for voter approval to exceed LEVY limits or final allocation at election or "town hall meeting." 77-3444
- Oct 10 PTA certifies the school adjusted valuations to Dept of Ed, School systems, and County Assessors. 79-1016
- Oct 13 Political Subs forward resolution setting a tax request different from the prior year to County Clerk 77-1601.02
- Oct 15** LEVY DATE Last day B O E to set tax rates/levies 77-1601
- Oct 15 Last Day taxpayer file B O E appeal to T.E.R.C. re under or over valued property (Oct 30 for extended counties) 77-1504
- Oct 31 Assr submits 3-Year Plan and any Amendments to PTA 77-1311.02
- Nov \_\_\_\_** Rent-Restricted Hsg Projects Valuation Committee meets annually in November to Examine Rent-Restricted Hsg Projects statements & expense reports in order to Calculate a Market-derived Capitalization Rate. (LB 356) 77-1333
- Nov 01 Last Day Tax Comm certifies qualified Homestead Exemption income determinations to the County Assessor. 77-3517
- Nov 05 Last Day B O E correct levies/tax rates as a result of clerical error. 77-1601
- Nov 10 Deadline school sys file appeal with Tax Comm for the School Adjusted Value Certified for use in the school aid formula. 79-1016
- Nov 10 School Dis or County Off deadline file written request w Tax Comm correction school adjust value due to clerical error or SPECIAL VALUATION ADDITIONS 79-1016
- Nov 15** Deadline. EXEMPT TO EXEMPT. For an org to file a permissive exempt application For property it purchased between July 1 and levy date previously exempt.  
77-202.03
- Nov 22** Deliver Signed WARRANT For Collection Of Taxes To Treasurer having completed the tax list for real and personal property. 77-1616
- Nov 30 Deadline ASSR & TREA certify to PTA Homestead Exemption Summary Certificate Form 458S for tax loss due to homestead exemptions for the current tax year. (Both signatures required) 77-3523

- Nov 30** Deadline ASSR & TREA electronically certify Personal Property **Tax Loss Summary Certificate** for personal property exemption for locally assessed prop. (Beginning 2016) **LB 259 77-1239**
- Dec 01** Assr files Certificate of Taxes Levied (CTL) with PTA **77-1613.01**
- Dec 01** City or CRA (Community Redevelopment Authority) files report with PTA for approved tax increment financing projects (TIF) **18-2117.01**
- Dec 01** Last day Property Tax Administrator (P.T.A.) forwards copy of Rent-Restricted Housing Projects **annual report** by the Valuation Committee to ASSR for **Cap Rate** In determining value of rent-restricted housing projects. **(LB 356) 77-1333**
- Dec 01** Deadline for ASSR to ensure **sales data** in **state sales file** is accurate and all sales Are included. **Directive 12-05**
- Dec 31** Real Property & Personal Property Taxes Due – LIEN DATE **77-203**
- Dec 31** Permissive Exemption Application deadline For newly acquired property or in **years divisible by four**, file Exemption Application Form 451
- For interim years, file Exemption Application Form 451A
- For example: File Form 451A by Dec 31, 2014 to reaffirm for assesssmt year 2015  
File Form 451 by Dec 31, 2015 to apply for assessmt year 2016  
(which is divisible by 4)  
**77-202.01; 77-202.03**
- Dec 31** Deadline. Form 1027 Exemption App Qual Beginning Farmer / Livestock Producer Must be filed with Assr on-before Dec 31 in the year **preceeding** year applied for. Exemption is for Personal Property tax on ag-hort machinery & equipment.  
**77-202.01; 77-5208; 77-5209.02**
- Dec 31** Deadline for taxpayer/owner to file Vacant or Unimproved Lot Application, Form 191 To elect to have **2 or more lots** held for sale/resale to be **treated as one parcel** for Property tax purposes. **77-132**
- Dec 31** Owner petition T.E.R.C. determine taxable status of real property – if a failure to give proper notice prevented the timely filing of a protest or appeal for exempt property. **77-202.04**
- Dec 31** Last Day for Tax Commissioner to review income and other information for the third Preceding year and take any action. **77-3517**
- May 01 & Sept 01** First 1 / 2 and 2<sup>nd</sup> 1 / 2, Real and Personal Property Taxes for prior assessment year become delinquent, if unpaid, in counties with a population less than 100,000 pop'n.  
**77-204**